

## RL-1 slip: Employment and other income

### Explanation of boxes and instructions

Where applicable, carry the amounts entered in the boxes of the RL-1 slip to the corresponding lines of your income tax return.

- Box A – Employment income before source deductions (line 101)
- Box B – Contributions to the Québec Pension Plan (QPP) (line 98)
- Box C – Employment insurance premiums
- Box D – Contributions to a registered pension plan (RPP)
- Box E – Québec income tax withheld at source (line 451)
- Box F – Union dues (line 373)
- Box G – Pensionable salary or wages under the Québec Pension Plan (QPP)
- Box H – Québec parental insurance plan (QPIP) premiums (line 97)
- Box I – Insurable salary or wages under the Québec parental insurance plan
- Box M – Commissions included in the amount in box A or box R (line 100)
- Box N – Charitable donations (line 393)
- Box Q – Deferred salaries or wages (salary or wages that are tax-exempt and not included in the amount in box A or box R)
- Box R – Income paid to an Indian and situated on a reserve or premises. Enter, on line 101 of your income tax return, the amount indicated in the centre of the RL-1 slip. The amount shown in box R entitles you to a deduction on line 293 of your return.

- Box S – Tips received (not included in box T). This amount is already included in the amount in box A or box R.
- Box T – Tips allocated by the employer. This amount is already included in the amount in box A or box R.
- Box U – Phased retirement. Amount deemed, under a phased retirement arrangement, to be income received from pensionable employment, on which an additional contribution to the QPP is calculated. This amount is tax-exempt and is not included in the amount in box A or box R.

### Taxable benefits included in box A or box R, as applicable

- Box J – Contributions paid by the employer under a private health services plan. This amount may be included in your medical expenses.
- Box K – Trips made by a resident of a designated remote area
- Box L – Other benefits
- Box P – Contributions to a multi-employer insurance plan
- Box V – Meals and accommodation
- Box W – Use of a motor vehicle for personal purposes

### Other income

- Box O – Other income not included in box A

### Explanation of the codes used in the "Code (case 0)" box

- RA – Payments made under a supplementary unemployment benefit plan (line 154)
- RB – Scholarships, bursaries, fellowships and prizes (line 154)

- RC – Research grants (line 154)
- RD – Fees for services rendered (lines 22 to 26 of Schedule L)
- RF – Maternity allowance (line 154)
- RG – Labour adjustment benefits (line 154)
- RH – Labour adjustment benefits for older workers and income assistance payments (line 154)
- RI – Payments made under the Plant Workers Adjustment Program and the Northern Cod Adjustment and Recovery Program (line 154)
- RJ – Retiring allowance (including an amount paid in respect of the loss of employment) (line 154)
- RK – Death benefit (line 154)
- RL – Patronage dividends (line 154)
- RM – Commissions paid to a self-employed person (lines 22 to 26 of Schedule L)
- RN – Benefits paid under a wage loss replacement plan (line 107)
- RO – Benefits received by a shareholder (line 130)
- RP – Benefits received by a partner (lines 22 to 26 of Schedule L)
- RQ – Amounts allocated under a retirement compensation arrangement (line 154)
- RR – Payments for services rendered in Québec by a person not resident in Canada (lines 22 to 26 of Schedule L)
- RS – Financial assistance (line 154)
- RT – Other indemnities paid by the employer as a result of an industrial accident (line 148)
- RU – Amounts paid to a beneficiary under a registered education savings plan (RESP) (line 154)
- RV – Amounts paid to a subscriber under a registered education savings plan (RESP) (line 154)
- RW – "Action emploi" program (line 154)
- RZ – Amount derived from more than one source